



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STURGEON BAY UTILITIES

Principal Office: 230 E VINE STREET
P.O. BOX 259
STURGEON BAY, WI 54235-0259

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STURGEON BAY UTILITIES

Utility Address: 230 E VINE STREET

P.O. BOX 259

STURGEON BAY, WI 54235-0259

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MICHAEL KUMM

Title: GENERAL MANAGER

Office Address: STURGEON BAY UTILITIES

230 E VINE STREET

P.O. BOX 259

STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3005

Fax Number: (920) 746 - 2822

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 5/10/2000**Period covered by most recent audit:** YEAR ENDED 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR SCOTT D ADAMS PE**Title:** GENERAL MANAGER**Office Address:**

230 E VINE STREET

P.O. BOX 259

STURGEON BAY, WI 54235-0259

Telephone: (920) 746 - 2833 EXT 3007**Fax Number:** (920) 746 - 2822**E-mail Address:** sadams@wppisys.org

Name of utility commission/committee: Sturgeon Bay Utility Commission

Names of members of utility commission/committee:

MR BERNARD ELLENBECKER, COMMISSIONER

MR GARY FRANKE, COMMISSION SECRETARY

MR STEPHEN MANN, COMMISSION VICE PRESIDENT

MR ROBERT SCHLICHT, COMMISSION PRESIDENT

HON ROBERT M STARR, MAYOR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: MR TOD MAURINA

Title: FACILITY MANAGER

Telephone: (920) 746 - 2833 EXT 3020

Fax Number: (920) 746 - 2822

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2003

Provide a brief description of the nature of Contract Operations being provided:

Operating water and sewer systems and sewer treatment plant.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	9,884,425	9,388,847	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,044,468	6,604,333	2
Depreciation Expense (403)	910,536	866,659	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	721,064	726,158	5
Total Operating Expenses	8,676,068	8,197,150	
Net Operating Income	1,208,357	1,191,697	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,208,357	1,191,697	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,539	9,014	7
Income from Nonutility Operations (417)	903,282	950,321	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	367,118	392,169	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,275,939	1,351,504	
Total Income	2,484,296	2,543,201	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,484,296	2,543,201	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	956,625	1,031,600	14
Amortization of Debt Discount and Expense (428)	222,974	241,304	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	2,161	1,635	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,181,760	1,274,539	
Net Income	1,302,536	1,268,662	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,872,378	6,921,280	20
Balance Transferred from Income (433)	1,302,536	1,268,662	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	317,254	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	310	25
Total Unappropriated Earned Surplus End of Year (216)	9,174,914	7,872,378	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER UTILITY	903,282	3
Total (Acct. 417):	903,282	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM TEMPORARY AND STATE INVESTMENT POOL	367,118	5
Total (Acct. 419):	367,118	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,206	16,120	1,059		25,385	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,993	15,714	1,139		19,846	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	2,993	15,714	1,139	0	19,846	
Net income (or loss)	5,213	406	(80)	0	5,539	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,502,032	8,382,393	0	0	9,884,425	1
Less: interdepartmental sales	566		0	0	566	2
Less: interdepartmental rents	0	45,356		0	45,356	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,501,466	8,337,037	0	0	9,838,503	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	92,331		92,331	1
Electric operating expenses	422,940		422,940	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	108,866		108,866	5
Merchandising and jobbing	2,575		2,575	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	124,965		124,965	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	751,677	0	751,677	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	32,240,020	31,366,285	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,033,287	9,190,215	2
Net Utility Plant	22,206,733	22,176,070	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,206,733	22,176,070	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,534,369	16,386,077	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,210,717	5,886,098	6
Net Nonutility Property	10,323,652	10,499,979	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	4,859,742	4,567,898	9
Total Other Property and Investments	15,183,394	15,067,877	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	734,113	53,053	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	318	12
Temporary Cash Investments (136)	2,735,723	3,251,464	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	913,814	814,419	15
Other Accounts Receivable (143)	309,981	266,728	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	23,600	23,600	17
Receivables from Municipality (145)	77,002	93,466	18
Materials and Supplies (151-163)	501,967	467,061	19
Prepayments (165)	54,023	44,822	20
Interest and Dividends Receivable (171)	40,558	30,789	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	5,343,581	4,998,520	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,109,509	1,332,483	24
Other Deferred Debits (182-186)	593,464	196,988	25
Total Deferred Debits	1,702,973	1,529,471	
Total Assets and Other Debits	44,436,681	43,771,938	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,417,271	1,320,458	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,174,914	7,872,378	28
Total Proprietary Capital	10,592,185	9,192,836	
LONG-TERM DEBT			
Bonds (221-222)	17,120,000	18,180,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	17,120,000	18,180,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	586,088	536,179	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	33,816	32,467	35
Taxes Accrued (236)	639,832	476,658	36
Interest Accrued (237)	481,957	518,194	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0		39
Tax Collections Payable (241)	34,038	32,211	40
Miscellaneous Current and Accrued Liabilities (242)	60,403	50,492	41
Total Current and Accrued Liabilities	1,836,134	1,646,201	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	95,972	65,954	43
Other Deferred Credits (253)	255,550	113,470	44
Total Deferred Credits	351,522	179,424	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)	118,646	141,906	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	118,646	141,906	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	14,418,194	14,431,571	49
Total Liabilities and Other Credits	44,436,681	43,771,938	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,786,933	0	0	18,441,344	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	6,823			4,920	7
Total Utility Plant	13,793,756	0	0	18,446,264	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,612,647	0	0	7,420,640	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,612,647	0	0	7,420,640	
Net Utility Plant	11,181,109	0	0	11,025,624	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,351,129	6,839,086			9,190,215	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	283,244	627,292			910,536	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION CLEARING	14,831	28,044			42,875	9
Salvage	0	5,241			5,241	10
Other credits (specify):						11
REMOVAL COSTS FUEL TANKS		65,085			65,085	12
Total credits	298,075	725,662	0	0	1,023,737	13
Debits during year						14
Book cost of plant retired	34,889	109,532			144,421	15
Cost of removal	1,668	34,575			36,243	16
Other debits (specify):						17
					0	18
Total debits	36,557	144,107	0	0	180,664	19
Balance End of Year	2,612,647	7,420,641	0	0	10,033,288	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	15,911,364	304,947		16,216,311	1
Other (specify):					
Water land	277,611			277,611	2
Sewer CWIP	197,102	40,447	197,102	40,447	3
Total Nonutility Property (121)	16,386,077	345,394	197,102	16,534,369	
Less accum. prov. depr. & amort. (122)	5,886,098	324,619		6,210,717	4
Net Nonutility Property	10,499,979	20,775	197,102	10,323,652	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	23,600	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	23,600	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			413,344		413,344	380,940	3
Total Electric Utility					413,344	380,940	

Account	Total End of Year	Amount Prior Year	
Electric utility total	413,344	380,940	1
Water utility (154)	84,062	81,258	2
Sewer utility (154)	4,561	4,863	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	501,967	467,061	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Bond Defeasance Loss	168,903	428	868,342	1
1990 Mortgage Revenue Bonds	24,681	428	39,262	2
1994 Mortgage Revenue Bonds	29,390	428	201,905	3
Total			1,109,509	
Unamortized premium on debt (251)				
NONE	0	0	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,320,458	1
Changes during year (explain):		
MISC	96,813	2
Balance end of year	<u>1,417,271</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	4,215,000	1
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	12,905,000	2
Total Bonds (Account 221):				17,120,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 17,120,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
none	01/01/1998	12/31/1998	0.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	476,658	1
Accruals:		
Charged water department expense	318,173	2
Charged electric department expense	402,891	3
Charged sewer department expense	10,336	4
Other (explain):		
NONE		5
Total Accruals and other credits	731,400	
Taxes paid during year:		
County, state and local taxes	457,623	6
Social Security taxes	55,497	7
PSC Remainder Assessment	11,791	8
Other (explain):		
Gross Revenue License Fee	43,315	9
Total payments and other debits	568,226	
Balance end of year	639,832	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 MORTGAGE REVENUE	187,701	313,275	344,338	156,638	1
1994 Mortgage Revenue	327,225	643,350	648,900	321,675	2
Subtotal	514,926	956,625	993,238	478,313	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Water Loan	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	3,268	2,161	1,785	3,644	5
Subtotal	3,268	2,161	1,785	3,644	
Total	518,194	958,786	995,023	481,957	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,583,671	1,682,962	0	7,164,938	0	14,431,571	1
Add credits during year:							
For Services	0					0	2
For Mains	30,678			12,619		43,297	3
Other (specify):							
HYDRANTS	2,750					2,750	4
DOOR COUNTY MUSEUM PAYT.	2,254					2,254	5
POLES,LINE,SERVICES		77,757				77,757	6
Deduct charges (specify):							
AMORTIZATION OF GRANT				139,435		139,435	7
Balance End of Year	5,619,353	1,760,719	0	7,038,122	0	14,418,194	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
DNR REPLACEMENT FUND	746,236	3
BOND PRINCIPAL AND INTEREST FUND	1,708,229	4
BOND DEPRECIATION FUND	110,944	5
BOND RESERVE FUND	2,294,333	6
Total (Acct. 125):	4,859,742	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	117,782	12
Electric	796,032	13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	913,814	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	174,090	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	51,495	17
Other (specify):		
COMPUTER LOANS	6,172	18
TRUCKED IN WASTE	78,224	19
Total (Acct. 143):	309,981	
Receivables from Municipality (145):		
ELECTRIC SERVICE	12,270	20
WATER SERVICE	60,275	21
SEWETR	4,457	22
Total (Acct. 145):	77,002	
Prepayments (165):		
INSURANCE	10,708	23
1999 RURAL REVENUE TAX	43,315	24
Total (Acct. 165):	54,023	
Extraordinary Property Losses (182):		
FUEL TANK CLEANUP	65,085	25
Total (Acct. 182):	65,085	
Preliminary Survey and Investigation Charges (183):		
GIS SYSTEM	197,982	26
Total (Acct. 183):	197,982	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
DEMAND SIDE MANAGEMENT	102,024	29
PAINTING WATER TOWERS	228,373	30
Total (Acct. 186):	330,397	
Payables to Municipality (233):		
NONE		31
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DSM AMORTIZATION	255,000	32

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Credits (253):	
POWER REFUND	550 33
Total (Acct. 253):	255,550
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,640,781	17,857,763	0	0	31,498,544	1
Materials and Supplies	82,660	397,142	0	0	479,802	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,481,888	7,129,863	0	0	9,611,751	4
Customer Advances for Construction		80,963			80,963	5
Contributions in Aid of Construction	5,601,512	1,721,840	0	0	7,323,352	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,640,041	9,322,239	0	0	14,962,280	
Net Operating Income	326,770	881,587	0	0	1,208,357	8
Net Operating Income as a percent of						
Average Net Rate Base	5.79%	9.46%	N/A	N/A	8.08%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,368,864	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,523,646	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	9,892,510	
Net Income		
Net Income	1,302,536	5
Percent Return on Proprietary Capital	13.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

DSM NO AMORTIZATION

WATER TOWER PAINTING FILE DWCCA-5780-BJM \$47,600 per year 01/25/1999

FUEL TANK CLEANUP ELAINE ENGELKE 08/1999 5YRS

Identification and Ownership - Commission/Committee (Page iv)

Response to review letter recieved by letter on 3/2/01.

#1, Mains were financed by the city, developers and from operations.
Services were financed by the city and from operations. See review
response letter for exact dollar breakdown.

#2, Revised page W-18, Services, was attached.

#3, Revised page W-20, Hydrants, was attached.

#4, See page W-5 footnotes.

#5, See page W-12 footnotes.

#6, See page E-6 Footnotes.

#7, See page E-6 Footnotes.

#8, See page E-3 Footnotes.

Review Closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 19, 2000

Mr. Michael Kumm, General Manager
Sturgeon Bay Utilities
230 East Vine Street
P.O. Box 259
Sturgeon Bay, WI 54235-0259

1999 Analytical Review DWCCA-5780-PJL

Dear Mr. Kumm:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of both the Water Mains and Water Services schedules on pages W-17 and W-18, please provide explanations of how the units reported as added during the year were financed and follow this procedure in the future.

2. Please explain why there is \$9,246 reported for retirements during the year for Account 345, Services in the Water Utility Plant in Service schedule on page W-8, but no services are reported as retired during the year on Page W-18.

3. Please explain why there is \$2,224 reported for retirements during the year for Account 348, Hydrants in the Water Utility Plant in Service schedule on page W-8, but no hydrants are reported as retired during the year on Page W-20.

4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.

5. We noted a 22% water loss reported on the Water Statistics schedule, Page W-10. The cause indicated is "unknown." Early next year, the PSC will begin a project to take a serious look at utilities with water losses greater than allowed by the Wisconsin Administrative Code. We will be providing benchmarks and explanatory comments that compare your utility with other utilities of your class statewide and will be soliciting information from you regarding utility procedures relating to leak detection, water logging, sales comparisons, etc., which are not readily apparent from the annual report information. The goal of this project will be to assist the utility in reducing water loss to a cost-effective level in compliance with Code requirements.

FINANCIAL SECTION FOOTNOTES

6. As directed in the head notes of the Electric Utility Plant in Service schedule on page E?6, please provide an explanation of the \$754,028 reported for additions during the year for Account 362, Station Equipment.

7. As directed in the head notes of the Electric Utility Plant in Service schedule on page E?6, please provide an explanation of the \$(23,498) reported as an adjustment for Account 369, Services in column (f) and follow this procedure in the future.

8. As directed in the head notes of the Electric Operation & Maintenances schedule on page E-3, please provide an explanation of any expense account which changed by \$10,000 and 15% when compared to the previous year and follow this procedure in the future.

9. Please note that, as described in section 3, page 3 of your Reference Manual For Electronic Filing, the purpose of the edit check feature is to reduce analytical review correspondence regarding apparent inconsistencies or incomplete data. Please use the edit checks for that purpose in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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cc: Mayor Robert M. Starr

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,481,358	1
Total Sales of Water	1,481,358	
Other Operating Revenues		
Forfeited Discounts (470)	2,513	2
Miscellaneous Service Revenues (471)	618	3
Rents from Water Property (472)	8,739	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,804	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,674	
Total Operating Revenues	1,502,032	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	2,002	8
Pumping Expenses (620-633)	123,806	9
Water Treatment Expenses (640-652)	73,931	10
Transmission and Distribution Expenses (660-678)	195,784	11
Customer Accounts Expenses (901-905)	50,128	12
Sales Expenses (910)	125	13
Administrative and General Expenses (920-932)	128,069	14
Total Operation and Maintenance Expenses	573,845	
Other Operating Expenses		
Depreciation Expense (403)	283,244	15
Amortization Expense (404-407)	0	16
Taxes (408)	318,173	17
Total Other Operating Expenses	601,417	
Total Operating Expenses	1,175,262	
NET OPERATING INCOME	326,770	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,588	176,455	644,712	4
Commercial	507	107,346	266,640	5
Industrial	29	134,253	199,190	6
Total Metered Sales to General Customers (461)	4,124	418,054	1,110,542	
Private Fire Protection Service (462)	37		23,836	7
Public Fire Protection Service (463)	1		312,909	8
Other Sales to Public Authorities (464)	40	13,153	33,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	8	2,913	566	12
Total Sales of Water	4,210	434,120	1,481,358	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	SB	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	312,909	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	312,909	
Forfeited Discounts (470):		
Customer late payment charges	2,513	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,513	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	618	7
Total Miscellaneous Service Revenues (471)	618	
Rents from Water Property (472):		
MISCELLANEOUS	8,739	8
Total Rents from Water Property (472)	8,739	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,804	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	8,804	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	194	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	1,808	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	2,002	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,263	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	61,826	17
Pumping Labor and Expenses (624)	30,222	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,272	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,087	22
Maintenance of Structures and Improvements (631)	943	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	23,193	25
Total Pumping Expenses	123,806	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,620	26
Chemicals (641)	8,657	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	34,210	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	969	31
Maintenance of Structures and Improvements (651)	1,689	32
Maintenance of Water Treatment Equipment (652)	22,786	33
Total Water Treatment Expenses	73,931	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	11,002	34
Storage Facilities Expenses (661)	2,777	35
Transmission and Distribution Lines Expenses (662)	1,868	36
Meter Expenses (663)	36,416	37
Customer Installations Expenses (664)	2,442	38
Miscellaneous Expenses (665)	5,280	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	8,816	41
Maintenance of Structures and Improvements (671)	604	42
Maintenance of Distribution Reservoirs and Standpipes (672)	47,657	43
Maintenance of Transmission and Distribution Mains (673)	10,068	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	46,077	46
Maintenance of Meters (676)	10,144	47
Maintenance of Hydrants (677)	11,054	48
Maintenance of Miscellaneous Plant (678)	1,579	49
Total Transmission and Distribution Expenses	195,784	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	17,837	51
Customer Records and Collection Expenses (903)	32,291	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	50,128	
SALES EXPENSES		
Sales Expenses (910)	125	55
Total Sales Expenses	125	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	43,760	56
Office Supplies and Expenses (921)	12,802	57
Administrative Expenses Transferred--Credit (922)	8,238	58
Outside Services Employed (923)	10,299	59
Property Insurance (924)	7,964	60
Injuries and Damages (925)	(504)	61
Employee Pensions and Benefits (926)	20,710	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	5,988	64
Miscellaneous General Expenses (930)	10,815	65
Rents (931)	30,413	66
Maintenance of General Plant (932)	6,036	67
Total Administrative and General Expenses	128,069	
Total Operation and Maintenance Expenses	573,845	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PER 1994 PSC REPORT	315,832	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	(METER INVENTORY 1/1/99* TAX EQUIVALENT	3,082	2
Net property tax equivalent		312,750	
Social Security	ALL WATER AND SHARE OF GENERAL WAGES	6,057	3
PSC Remainder Assessment	REVENUES -PREVIOUS YEAR	1,923	4
Other (specify): TAXES CAPITALIZED	TAX ON 1/1/99 CWIP BALANCE	(2,557)	5
Total tax expense		318,173	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225753				3
County tax rate	mills		3.651149				4
Local tax rate	mills		8.196359				5
School tax rate	mills		8.984787				6
Voc. school tax rate	mills		1.435000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.493048				10
Less: state credit	mills		1.502317				11
Net tax rate	mills		20.990731				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.196359				14
Combined School Tax Rate	mills		10.419787				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.616146				17
Total Tax Rate	mills		22.493048				18
Ratio of Local and School Tax to Total	dec.		0.827640				19
Total tax net of state credit	mills		20.990731				20
Net Local and School Tax Rate	mills		17.372768				21
Utility Plant, Jan. 1	\$	13,494,630	13,494,630				22
Materials & Supplies	\$	81,258	81,258				23
Subtotal	\$	13,575,888	13,575,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,575,888	13,575,888				26
Assessment Ratio	dec.		0.885851				27
Assessed Value	\$	12,026,214	12,026,214				28
Net Local & School Rate	mills		17.372768				29
Tax Equiv. Computed for Current Year	\$	208,929	208,929				30
Tax Equivalent per 1994 PSC Report	\$	315,832					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	315,832					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	175,276	0	
PUMPING PLANT			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	700,355		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	473,777		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,260,543	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
Total Water Treatment Plant	1,995,042	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,397		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			151,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,871	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	175,276	
PUMPING PLANT				
Land and Land Rights (320)			71,385	12
Structures and Improvements (321)			700,355	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,026	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			473,777	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,260,543	
WATER TREATMENT PLANT				
Land and Land Rights (330)			4,126	21
Structures and Improvements (331)			833,728	22
Water Treatment Equipment (332)			1,157,188	23
Total Water Treatment Plant	0	0	1,995,042	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,397	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	721,544		26
Transmission and Distribution Mains (343)	6,326,223	91,072	27
Fire Mains (344)	0		28
Services (345)	1,685,517	157,559	29
Meters (346)	418,590	34,907	30
Hydrants (348)	654,848	21,061	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,846,119	304,599	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	393	8,253	35
Computer Equipment (391.1)	13,090	8,544	36
Transportation Equipment (392)	85,213		37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	34,749	5,796	39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	61,423		41
Communication Equipment (397)	6,816		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	217,650	22,593	
Total utility plant in service directly assignable	13,494,630	327,192	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,494,630	327,192	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			721,544	26
Transmission and Distribution Mains (343)			6,417,295	27
Fire Mains (344)			0	28
Services (345)	9,246		1,833,830	29
Meters (346)	23,419		430,078	30
Hydrants (348)	2,224		673,685	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	34,889	0	10,115,829	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			8,646	35
Computer Equipment (391.1)			21,634	36
Transportation Equipment (392)			85,213	37
Stores Equipment (393)			4,629	38
Tools, Shop and Garage Equipment (394)			40,545	39
Laboratory Equipment (395)			11,337	40
Power Operated Equipment (396)			61,423	41
Communication Equipment (397)			6,816	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	240,243	
Total utility plant in service directly assignable	34,889	0	13,786,933	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	34,889	0	13,786,933	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	54,024	2.86%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,279	1.08%	258	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	56,303		4,588	
PUMPING PLANT				
Structures and Improvements (321)	156,213	2.27%	18,598	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	4,670	4.00%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	256,695	4.35%	26,509	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	417,578		45,708	
WATER TREATMENT PLANT				
Structures and Improvements (331)	157,064	2.50%	20,843	16
Water Treatment Equipment (332)	351,892	4.00%	46,288	17
Total Water Treatment Plant	508,956		67,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	314,275	1.92%	13,854	19
Transmission and Distribution Mains (343)	303,344	0.77%	55,463	20
Fire Mains (344)	0			21
Services (345)	393,313	3.14%	70,254	22
Meters (346)	126,921	4.00%	16,973	23
Hydrants (348)	92,784	1.57%	10,429	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,230,637		166,973	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					58,354	4
315					0	5
316					2,537	6
317					0	7
	0	0	0	0	60,891	
321					174,811	8
322					0	9
323					5,271	10
324					0	11
325					283,204	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	463,286	
331					177,907	16
332					398,180	17
	0	0	0	0	576,087	
341					0	18
342					328,129	19
343					358,807	20
344					0	21
345	9,246	1,668			452,653	22
346	23,419				120,475	23
348	2,224				100,989	24
349					0	25
	34,889	1,668	0	0	1,361,053	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	66	8.33%	376	27
Computer Equipment (391.1)	7,513	14.29%	2,481	28
Transportation Equipment (392)	45,669	10.00%	5,727	29
Stores Equipment (393)	3,479	4.17%	193	30
Tools, Shop and Garage Equipment (394)	33,230	5.00%	1,882	31
Laboratory Equipment (395)	4,336	5.00%	567	32
Power Operated Equipment (396)	40,323	10.00%	1,925	33
Communication Equipment (397)	3,039	7.69%	524	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	137,655		13,675	
Total accum. prov. directly assignable	2,351,129		298,075	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,351,129		 298,075	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					442	27
391.1					9,994	28
392					51,396	29
393					3,672	30
394					35,112	31
395					4,903	32
396					42,248	33
397					3,563	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	151,330	
	34,889	1,668	0	0	2,612,647	
					0	38
	34,889	1,668	0	0	2,612,647	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			26,858	26,858	1
February			51,763	51,763	2
March			55,963	55,963	3
April			47,675	47,675	4
May			47,035	47,035	5
June			50,446	50,446	6
July			48,829	48,829	7
August			50,776	50,776	8
September			46,501	46,501	9
October			45,840	45,840	10
November			44,304	44,304	11
December			44,939	44,939	12
Total for year	0	0	560,929	560,929	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,320	14
Other utility use explanation: HYDRANT TESTING					15
Water pumped into distribution system				558,609	16
Less: Water sold				434,120	17
Losses and unaccounted for				124,489	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss: LEAKS AND BREAKS IN OLD SECTIONS OF SYSTEM. CREWS CONTINUE TO LISTEN FOR LEAKS THAT NEED TO BE REPAIRED					20
Maximum gallons pumped by all methods in any one day during reporting year				2,530	21
Date of maximum: 1/10/1999					22
Cause of maximum: MAIN BREAK					23
Minimum gallons pumped by all methods in any one day during reporting year				1,083	24
Date of minimum: 12/3/1999					25
Total KWH used for pumping for the year				1,051,895	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TACOMA BEACH ROAD	10	502	13	1,080,000	Yes	1
N. 3RD AVENUE & FLORIDA STREE	3	286	12	2,592,000	Yes	2
QUINCY STREET & S. 12TH AVENU	6	425	12	1,029,600	Yes	3
MARTIN PARK	7	375	15	1,180,800	Yes	4
DULUTH AVENUE	8	455	15	921,600	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	12	3	1
Location	WELL 10	WELL 12	WELL 3	2
Purpose	P	B	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	5
Year Installed	1978	1982	1982	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	750	1,350	8
Pump Motor or Standby Engine Mfr	US	MARATHON	US	9
Year Installed	1978	1982	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	60	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	WELL 6	WELL 7	WELL 8	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	18
Year Installed	1993	1961	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	880	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	22
Year Installed	1993	1961	1992	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	75	40	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	82	9		1
Location	WELL 8	WELL 9		2
Purpose	B	B		3
Destination	D	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	1,150		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		10
Year Installed	1992	1967		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BIG HILL #1	BIG HILL #2	BIG HILL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1980	1950	1967	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	140	140	118	9
				10
Total capacity in gallons	1,000,000	550,000	150,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.2190	4.2190	2.7360	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DULUTH	INDUSTRIAL PARK	REDWOOD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1967	1974	1950	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	123	140	60	10
Total capacity in gallons	150,000	150,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000	4.2190	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	50	0	0	0	50
M	D	2.000	1,208	0	0	0	1,208
M	D	3.000	600	0	0	0	600
M	D	4.000	1,600	0	0	0	1,600
M	D	6.000	151,774	163	0	0	151,937
M	D	8.000	128,423	3,500	0	0	131,923
M	D	10.000	28,276	3,062	0	0	31,338
M	D	12.000	39,482	0	0	0	39,482
P	T	14.000	1,400	0	0	0	1,400
M	D	16.000	7,461	0	0	0	7,461
Total Within Municipality			360,274	6,725	0	0	366,999
Total Utility			360,274	6,725	0	0	366,999

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	496	0	48	0	448		1
M	0.750	1,685	1	6	0	1,680		2
M	1.000	1,673	71	2	0	1,742		3
M	1.250	118	0	0	0	118		4
M	1.500	62	20	0	0	82		5
M	2.000	109	21	0	0	130		6
M	3.000	3	0	0	0	3		7
M	4.000	19	1	0	0	20		8
M	6.000	24	0	0	0	24		9
M	8.000	13	0	0	0	13		10
M	10.000	1	0	0	0	1		11
Total Utility		4,203	114	56	0	4,261	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,005	359	312	0	4,052	576	1
1.000	123	4	0	0	127	17	2
1.250	27	0	0	0	27	0	3
1.500	70	6	0	0	76	4	4
2.000	87	4	0	0	91	30	5
3.000	22	0	0	0	22	1	6
4.000	13	1	1	0	13	7	7
6.000	2	0	0	0	2	1	8
Total:	4,349	374	313	0	4,410	636	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,617	281	15	20	4	115	4,052	1
1.000	21	48	12	9	4	33	127	2
1.250	6	13	1	2	0	5	27	3
1.500	12	35	6	10	0	13	76	4
2.000	8	39	7	9	2	26	91	5
3.000	0	11	2	2	0	7	22	6
4.000	0	5	2	5	0	1	13	7
6.000	0	1	1	0	0	0	2	8
Total:	3,664	433	46	57	10	200	4,410	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	703	20	5		718	2
Total Fire Hydrants	703	20	5	0	718	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 700

Number of distribution system valves end of year: 1,752

Number of distribution valves operated during year: 900

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounts 633, 652, & 675: Prior to 1999 maintenance was deferred because of staff and cash flow. However, in order to continue the level of service needed we had to do additional needed maintenance. This difference is due to both because of parts and labor.

Account 663, added staff due to more meter testing and remote register to meter verification.

Account 920, added office staff.

Pumping and Purchased Water Statistics (Page W-12)

The following is in response to our comment on water loss:

We have expanded our leak detection program efforts to the verification of remote registers with actual meter readings and unidentified unmetered public water use (City uses). We have also developed procedures to estimate losses as a result of main breaks or discovered leaks. The system has been broken down by pressure zones with unaccounted water being tracked by zone to identify areas of concern.

Water Mains (Page W-17)

Mains were financed by the city, developers and from operations.

Services were financed by the city and from operations. See review response letter for exact dollar breakdown.

Water Services (Page W-18)

Mains were financed by the city, developers and from operations.

Services were financed by the city and from operations. See review response letter for exact dollar breakdown.

Schedule changes made per instructions from utility in review response letter. (original filing showed 56 services added, 0 retired)

Hydrants and Distribution System Valves (Page W-20)

Hydrants schedule changed per review response letter. Original filing showed 18 added, 0 retired.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	8,093,776	1
Total Sales of Electricity	8,093,776	
Other Operating Revenues		
Forfeited Discounts (450)	14,637	2
Miscellaneous Service Revenues (451)	2,924	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	83,246	5
Interdepartmental Rents (455)	45,356	6
Other Electric Revenues (456)	142,454	7
Total Other Operating Revenues	288,617	
Total Operating Revenues	8,382,393	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,495,898	8
Transmission Expenses (560-573)	11,174	9
Distribution Expenses (580-598)	455,711	10
Customer Accounts Expenses (901-905)	136,044	11
Sales Expenses (911-916)	73,631	12
Administrative and General Expenses (920-932)	298,165	13
Total Operation and Maintenance Expenses	6,470,623	
Other Expenses		
Depreciation Expense (403)	627,292	14
Amortization Expense (404-407)	0	15
Taxes (408)	402,891	16
Total Other Expenses	1,030,183	
Total Operating Expenses	7,500,806	
NET OPERATING INCOME	881,587	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	14,637	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	14,637	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	2,924	3
Total Miscellaneous Service Revenues (451)	2,924	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL	83,246	5
Total Rent from Electric Property (454)	83,246	
Interdepartmental Rents (455):		
WATER AND SEWER UTILITY	45,356	6
Total Interdepartmental Rents (455)	45,356	
Other Electric Revenues (456):		
TRANSMISSION CREDIT AND MISCELLANEOUS	142,454	7
Total Other Electric Revenues (456)	142,454	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,495,898	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	5,495,898	
Total Power Production Expenses	5,495,898	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	10,251	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	923	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	11,174	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	11,232	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	24,344	52
Overhead Line Expenses (583)	10,342	53
Underground Line Expenses (584)		54
Street Lighting and Signal System Expenses (585)	23,625	55
Meter Expenses (586)	17,896	56
Customer Installations Expenses (587)	11,073	57
Miscellaneous Distribution Expenses (588)	54,368	58
Rents (589)	107	59
Maintenance Supervision and Engineering (590)	15,437	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	258,801	63
Maintenance of Underground Lines (594)	23,274	64
Maintenance of Line Transformers (595)	2,061	65
Maintenance of Street Lighting and Signal Systems (596)	382	66
Maintenance of Meters (597)	111	67
Maintenance of Miscellaneous Distribution Plant (598)	2,658	68
Total Distribution Expenses	455,711	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	65,952	70
Customer Records and Collection Expenses (903)	71,181	71
Uncollectible Accounts (904)	(1,089)	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	136,044	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	73,631	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>73,631</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	97,447	78
Office Supplies and Expenses (921)	21,248	79
Administrative Expenses Transferred -- Credit (922)	25,583	80
Outside Services Employed (923)	28,640	81
Property Insurance (924)	10,116	82
Injuries and Damages (925)	10,103	83
Employee Pensions and Benefits (926)	117,191	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	8,127	86
Miscellaneous General Expenses (930)	41,220	87
Rents (931)		88
Maintenance of General Plant (932)	5,910	89
Total Administrative and General Expenses	<u>298,165</u>	
Total Operation and Maintenance Expenses	<u><u>6,470,623</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	1994 PSC REPORT AMOUNT	324,001	1
Social Security	ELECTRIC AND SHARE GENERAL WAGES	42,186	2
Wisconsin Gross Receipts Tax	REVENUES OUTSIDE MUNICIPALITY	42,549	3
PSC Remainder Assessment	REVENUES PRIOR YEAR	9,904	4
Other (specify): TAXES CAPITALIZED		(15,749)	5
Total tax expense		402,891	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225753				3
County tax rate	mills		3.651149				4
Local tax rate	mills		8.196359				5
School tax rate	mills		8.984787				6
Voc. school tax rate	mills		1.435000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.493048				10
Less: state credit	mills		1.502317				11
Net tax rate	mills		20.990731				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.196359				14
Combined School Tax Rate	mills		10.419787				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.616146				17
Total Tax Rate	mills		22.493048				18
Ratio of Local and School Tax to Total	dec.		0.827640				19
Total tax net of state credit	mills		20.990731				20
Net Local and School Tax Rate	mills		17.372768				21
Utility Plant, Jan. 1	\$	17,274,182	17,274,182				22
Materials & Supplies	\$	380,940	380,940				23
Subtotal	\$	17,655,122	17,655,122				24
Less: Plant Outside Limits	\$	3,732,207	3,732,207				25
Taxable Assets	\$	13,922,915	13,922,915				26
Assessment Ratio	dec.		0.885851				27
Assessed Value	\$	12,333,628	12,333,628				28
Net Local & School Rate	mills		17.372768				29
Tax Equiv. Computed for Current Year	\$	214,269	214,269				30
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	324,001					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	41,450	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			41,450 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	121,118		26
Station Equipment (353)	806,842		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	652,198		29
Overhead Conductors and Devices (356)	273,720		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	332,197		32
Roads and Trails (359)	0		33
Total Transmission Plant	2,227,525	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	311,863		35
Station Equipment (362)	1,742,509	754,028	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,798,610	96,656	38
Overhead Conductors and Devices (365)	3,084,589	79,622	39
Underground Conduit (366)	175,630	14,655	40
Underground Conductors and Devices (367)	1,037,143	58,766	41
Line Transformers (368)	1,917,333	99,563	42
Services (369)	448,000	49,860	43
Meters (370)	584,434	29,063	44
Installations on Customers' Premises (371)	140,390		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	537,340	20,165	47
Total Distribution Plant	12,825,095	1,202,378	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,143,817	3,481	49
Office Furniture and Equipment (391)	31,177	15,757	50
Computer Equipment (391.1)	45,138	39,946	51
Transportation Equipment (392)	106,049	16,728	52
Stores Equipment (393)	75,963		53
Tools, Shop and Garage Equipment (394)	124,424	20,425	54
Laboratory Equipment (395)	7,827		55
Power Operated Equipment (396)	578,824		56
Communication Equipment (397)	108,068	1,477	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			121,118	26
Station Equipment (353)			806,842	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			652,198	29
Overhead Conductors and Devices (356)			273,720	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			332,197	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	2,227,525	
DISTRIBUTION PLANT				
Land and Land Rights (360)			47,254	34
Structures and Improvements (361)			311,863	35
Station Equipment (362)			2,496,537	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	20,889		2,874,377	38
Overhead Conductors and Devices (365)	23,796		3,140,415	39
Underground Conduit (366)	153		190,132	40
Underground Conductors and Devices (367)	7,898		1,088,011	41
Line Transformers (368)	34,215		1,982,681	42
Services (369)	960	(23,498)	473,402	43
Meters (370)	6,991		606,506	44
Installations on Customers' Premises (371)			140,390	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	1,673		555,832	47
Total Distribution Plant	96,575	(23,498)	13,907,400	
GENERAL PLANT				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			1,147,298	49
Office Furniture and Equipment (391)			46,934	50
Computer Equipment (391.1)			85,084	51
Transportation Equipment (392)	12,957		109,820	52
Stores Equipment (393)			75,963	53
Tools, Shop and Garage Equipment (394)			144,849	54
Laboratory Equipment (395)			7,827	55
Power Operated Equipment (396)			578,824	56
Communication Equipment (397)			109,545	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	275		58
Other Tangible Property (399)	0		59
Total General Plant	2,221,562	97,814	
Total utility plant in service directly assignable	17,274,182	1,300,192	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 17,274,182	 1,300,192	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			275 58
Other Tangible Property (399)			0 59
Total General Plant	12,957	0	2,306,419
Total utility plant in service directly assignable	109,532	(23,498)	18,441,344
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	109,532	(23,498)	18,441,344

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	0			13
Fuel Holders, Producers and Accessories (342)	0			14
Prime Movers (343)	0			15
Generators (344)	0			16
Accessory Electric Equipment (345)	0			17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	0		0	
TRANSMISSION PLANT				
Structures and Improvements (352)	31,613	2.50%	3,135	19
Station Equipment (353)	88,443	3.03%	24,447	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	225,611	3.70%	24,131	22
Overhead Conductors and Devices (356)	113,732	3.70%	10,128	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	189,496	3.33%	11,062	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					34,748	19
353					112,890	20
354					0	21
355					249,742	22
356					123,860	23
357					0	24
358					200,558	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	648,895		72,903	
DISTRIBUTION PLANT				
Structures and Improvements (361)	63,983	2.56%	7,984	27
Station Equipment (362)	774,846	3.85%	81,602	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,167,562	3.89%	108,481	30
Overhead Conductors and Devices (365)	856,475	3.70%	114,197	31
Underground Conduit (366)	37,275	2.50%	4,523	32
Underground Conductors and Devices (367)	406,141	3.33%	35,586	33
Line Transformers (368)	721,492	3.17%	61,045	34
Services (369)	264,633	5.00%	22,397	35
Meters (370)	297,238	3.33%	19,651	36
Installations on Customers' Premises (371)	122,941	6.25%	8,774	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	246,895	5.00%	27,382	39
Total Distribution Plant	4,959,481		491,622	
GENERAL PLANT				
Structures and Improvements (390)	518,013	2.56%	29,326	40
Office Furniture and Equipment (391)	31,177	8.33%	3,254	41
Computer Equipment (391.1)	16,402	14.29%	8,919	42
Transportation Equipment (392)	80,669	10.00%	5,926	43
Stores Equipment (393)	(10,251)	5.88%	5,246	44
Tools, Shop and Garage Equipment (394)	102,693	8.33%	11,160	45
Laboratory Equipment (395)	7,827	6.25%	0	46
Power Operated Equipment (396)	408,312	10.00%	19,574	47
Communication Equipment (397)	75,593	8.33%	7,405	48
Miscellaneous Equipment (398)	275	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	1,230,710		90,810	
Total accum. prov. directly assignable	6,839,086		655,335	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	721,798	
361					71,967	27
362					856,448	28
363					0	29
364	20,889	13,044	1,199		1,243,309	30
365	23,796	14,859	2,048		934,065	31
366	153	96			41,549	32
367	7,898	4,932	1,571		430,468	33
368	34,215				748,322	34
369	960	599	423		285,894	35
370	6,991				309,898	36
371					131,715	37
372					0	38
373	1,673	1,045			271,559	39
	96,575	34,575	5,241	0	5,325,194	
390					547,339	40
391					34,431	41
391.1					25,321	42
392	12,957				73,638	43
393				65,085	60,080	44
394					113,853	45
395					7,827	46
396					427,886	47
397					82,998	48
398					275	49
399					0	50
	12,957	0	0	65,085	1,373,648	
	109,532	34,575	5,241	65,085	7,420,640	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>6,839,086</u>		<u>655,335</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	109,532	34,575	5,241	65,085	7,420,640

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NO WAY TO DETERMINE	1.46	124.56	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NOWAY TO DETERMINE	0.58	140.63	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV		9.86	10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	5	3
Total	5	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	170	7
Nonfarm	2,259	8
Total	2,429	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	2,429	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	26,220	Monday	01/11/1999	11:00	14,619
February	02	24,123	Friday	02/05/1999	11:00	12,861
March	03	24,432	Friday	03/05/1999	11:00	13,272
April	04	20,746	Thursday	04/22/1999	11:00	10,914
May	05	20,489	Monday	05/17/1999	11:00	10,790
June	06	24,624	Thursday	06/24/1999	14:00	11,679
July	07	28,331	Thursday	07/29/1999	14:00	13,705
August	08	25,173	Friday	08/27/1999	15:00	12,680
September	09	24,795	Friday	09/03/1999	14:00	11,457
October	10	21,645	Friday	10/22/1999	11:00	11,990
November	11	23,023	Monday	11/29/1999	18:00	11,929
December	12	26,265	Wednesday	12/22/1999	18:00	13,552
Total		289,866				149,448

System Name Sturgeon Bay Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		149,428	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		149,428	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		140,419	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		140,419	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		9,009	27
Total Energy Losses		9,009	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.0290%	29
Total Disposition of Energy		149,428	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	FG-1	1,849	15,557	1
YARD LIGHTING	MS-1	313	272	2
URBAN	RG-1	4,398	32,368	3
Total Sales for Residential Sales		6,560	48,197	
Commercial & Industrial				
URBAN COMMERCIAL	CG-1	849	29,956	4
SMALL POWER	CP-1	29	12,898	5
LARGE POWER	CP-2	18	25,276	6
INDUSTRIAL POWER	CP-3	2	14,709	7
RURAL COMMERCIAL	FC-1	418	5,717	8
INTERDEPARTMENTAL	MP-1	40	2,720	9
Total Sales for Commercial & Industrial		1,356	91,276	
Public Street & Highway Lighting				
STREET LIGHTING/SPORTS FIELD LIGHTING	MS-1	18	946	10
Total Sales for Public Street & Highway Lighting		18	946	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		7,934	140,419	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,007,427	5,129	1,012,556	1
		10,459		10,459	2
		2,103,376	8,537	2,111,913	3
0	0	3,121,262	13,666	3,134,928	
		1,862,225	10,675	1,872,900	4
40,345		607,997	3,997	611,994	5
68,978	84,305	1,188,657	(1,187)	1,187,470	6
36,913	58,790	634,329	(2,725)	631,604	7
		379,797		379,797	8
2,842	31,265	131,293	311	131,604	9
149,078	174,360	4,804,298	11,071	4,815,369	
		143,429	50	143,479	10
0	0	143,429	50	143,479	
				0	11
0	0	0	0	0	
149,078	174,360	8,068,989	24,787	8,093,776	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	Redwood		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69,000		4
Point of Metering	Redwood		5
Total of 12 Monthly Maximum Demands -- kW	289,866		6
Average load factor	70.6174%		7
Total Cost of Purchased Power	5,495,898		8
Average cost per kWh	0.0368		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	6,596	8,023	12
February	6,286	6,575	13
March	6,713	6,559	14
April	5,553	5,361	15
May	5,060	5,730	16
June	6,134	5,545	17
July	6,656	7,049	18
August	6,509	6,171	19
September	5,714	5,743	20
October	5,740	6,250	21
November	5,866	6,063	22
December	6,915	6,617	23
Total kWh (000)	73,742	75,686	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
None	1						1
						Total	0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
None	1					1
						Total
						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	None	None	1			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)		
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity					
					kW (n)	kVA (o)				
					0	0	0	0	0	1
Total					0	0	0	0	0	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Avenue	Ind. Park	Nebraska	Redwood		1
Voltage--High Side	69,000	69,000	12	69,000		2
Voltage--Low Side	12	12	4,160	12		3
Num. Main Transformers in Operation	2	1	3	1		4
Capacity of Transformers in kVA	45,000	20,000	1,667	20,000		5
Number of Spare Transformers on Hand	2	1	3	1		6
15-Minute Maximum Demand in kW	15,612	9,048		8,214		7
Dt and Hr of Such Maximum Demand	01/11/1999	07/29/1999		02/18/1999		8
	18:00	14:00		15:00		9
Kwh Output	149,448					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	9,202	3,605	138,567	1
Acquired during year	344	58	2,459	2
Total	9,546	3,663	141,026	3
Retired during year	157	123	5,743	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	9,389	3,540	135,283	6
Number end of year accounted for as follows:				7
In customers' use	8,787	3,274	115,843	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	571	233	17,550	12
Total end of year	9,389	3,540	135,283	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	1	381	1
Mercury Vapor	250	64	77,531	2
Mercury Vapor	400	7	14,490	3
Sodium Vapor	135	4	225	4
Sodium Vapor	150	570	378,851	5
Sodium Vapor	250	112	107,578	6
Total		758	579,056	
Ornamental				
Metal Halide/Halogen	175	169	210,575	7
Mercury Vapor	250	16	18,960	8
Sodium Vapor	150	18	12,060	9
Sodium Vapor	250	18	17,244	10
Total		221	258,839	
Other				
Other	25	12	41,010	11
Total		12	41,010	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Expense variation explanations are as follows:

Account 555: Increased sales.

Account 593: Increased tree trimming/storms.

Account 903: Extra staff & salary increase.

Account 913: Expanded programs.

Account 920: Extra staff.

Account 923: Atty fees, temp person, accounting software.

Electric Utility Plant in Service (Page E-06)

Account 362 additions: Labor engineering and materials for installation of a 69:12.5KV, 20 MVA transformer. This includes all associated switches, both 69KV and 12.5KV. In addition, steel bus work, circuit breakers, controls and all necessary Scada connections are included.

Account 369 adjustment: This was to adjust a 1998 closing entry. In 1998 URD Services were overcapitalized. The spreadsheet to accumulate 1998 additions also has 97 additions which should have been deleted from totals. This software is no longer used by us.
